AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

- 1. (Currently amended) An insulating tube comprising:
 - a underlying insulating film;
 - a first sidewall insulating film disposed on the underlying insulating film;
- a second sidewall insulating film disposed on the underlying insulating film, opposite to the first sidewall insulating film so as to provide a cavity between the first and second sidewall insulating films having the same height as the first sidewall insulating film; and

an upper insulating film provided over the first and second sidewall insulating films,

wherein a bottom portion width of the first sidewall insulating film contacting the

underlying insulating film is narrower than a middle portion width of the first sidewall insulating

film spaced from the underlying insulating film and a bottom portion width of the second

sidewall insulating film contacting the underlying insulating film is narrower than a middle

portion width of the second sidewall insulating film spaced from the underlying insulating film.

- 2. (Original) The insulating tube of claim 1, wherein the upper insulating film includes:
- a central beam laid over the first and second sidewall insulating films so as to seal an upper portion of the cavity;
- a first side-beam disposed on the first sidewall insulating film having the same height as the central beam; and
- a second side-beam disposed on the second sidewall insulating film and having the same height as the first side-beam so as to sandwich the central beam with the first side-beam.

3. (Canceled)

- 4. (Original) The insulating tube of claim 1, wherein a top portion width of the first sidewall insulating film contacting the upper insulating film is narrower than a middle portion width of the first sidewall insulating film spaced from the upper insulating film and a top portion width of the second sidewall insulating film contacting the upper insulating film is narrower than a middle portion width of the second sidewall insulating film spaced from the upper insulating film.
- 5. (Currently amended) The insulating tube of claim [[3]] 1, wherein the bottom portion width is 10 nm to 30 nm narrower than the middle portion width.
- 6. (Original) The insulating tube of claim 4, wherein the top portion width is 10 nm to 30 nm narrower than the middle portion width.
- 7. (Original) The insulating tube of claim 2, wherein the width of the first side-beam is narrower than the width of the first sidewall insulating film and the width of the second side-beam is narrower than the width of the second sidewall insulating film.
- 8. (Withdrawn) A semiconductor device comprising;
 - a substrate;
 - a first interlayer insulating film disposed on the substrate;

a underlying insulating film disposed on the first interlayer insulating film;
a first sidewall insulating film disposed on the underlying insulating film;
a second sidewall insulating film disposed on the underlying insulating film,
opposite to the first sidewall insulating film so as to provide a cavity between the first and
second sidewall insulating films having the same height as the first sidewall insulating film;

an upper insulating film provided over the first and second sidewall insulating films; and

a wiring disposed around the first and second sidewall insulating films.

- 9. (Withdrawn) The semiconductor device of claim 8, wherein the wiring includes a wiring core disposed around one of the first and second sidewall insulating film and a barrier metal disposed around the wiring core.
- 10. (Withdrawn) A method of manufacturing a semiconductor device comprising:

 depositing a first interlayer insulating film on a substrate;

 depositing a underlying insulating film on the interlayer insulating film;

 depositing a porous-low-k film on the underlying insulating film;

 depositing a low-k film on the porous-low-k film;

etching the porous-low-k film and the low-k film so as to provide a groove and changing chemical compositions of a residual part of the porous-low-k film and a residual part of the low-k film, and forming first and second sidewall insulating films at sidewall portions of the residual porous-low-k film, and forming first and second side-beams at the sidewall portions of the residual low-k film; and

removing a central portion of the residual porous-low-k film formed between the first and second sidewall insulating films.

- 11. (Withdrawn) The method of claim 10, wherein the porous-low-k film and the low-k film are etched by a chemical solution solution.
- 12. (Withdrawn) The method of claim 10 includes evaporating moisture the porous-low-k film and the low-k film.
- 13. (Withdrawn) The method of claim 10 includes burying a pair of wirings around the first and second sidewall insulating films.
- 14. (Withdrawn) The method of claim 13, wherein the pair of wirings is formed by depositing a barrier metal on the surface of the groove and depositing a wiring core on the barrier metal.
- 15. (Withdrawn) The method of claim 13, further comprising forming a second insulating film on the wiring;

forming a upper groove configured to penetrate the second insulating film; and burying a upper wiring on the upper groove.

- 16. (Withdrawn) The method of claim 10, wherein the groove is formed by fluorine gas.
- 17. (Withdrawn) The method of claim 11, wherein a hydrofluoric acid is the chemical solution.

- 18. (Withdrawn) The method of claim 11 wherein a buffered hydrofluoric acid is the chemical solution.
- 19. (Withdrawn) The method of claim 11, wherein the cavity is formed by providing moisture to the porous-low-k film with water vapor.
- 20. (Withdrawn) The method of claim 11, wherein the cavity is formed by providing moisture to the porous-low-k film with hydrofluoric acid.